

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

**KEARNEY PARTNERS FUND, LLC,
by and through
LINCOLN PARTNERS FUND, LLC,
Tax Matters Partner,**

Plaintiff,

v.

**UNITED STATES OF AMERICA,
by and through its agent, the
INTERNAL REVENUE SERVICE,**

Defendant.

Case No. 2:11-cv-⁴⁰⁷⁵~~0475~~
(KM)(MCA)

Civil Action
No. 2:10-cv-153-CEH-SPC
and consolidated cases
(Middle District of Florida)

ORDER

For the reasons set forth in the Memorandum Opinion filed contemporaneously with this Order,

IT IS on this 18th day of April 2013;

ORDERED that the Government's appeal is **DENIED** and Magistrate Judge Shipp's July 13, 2012 Opinion and Order is **AFFIRMED**.



KEVIN MCNULTY
United States District Judge